

EXHIBIT C

Summary of Hours and Fees

Legend	Client	Matter	Month	Hours	Fees
1	30837	0001	October	256.40	\$116,599.00
2	30837	0002	October	20.10	\$6,962.00
3	30837	0003	October	1.00	\$560.00
4	30837	0004	October	0.00	\$0.00
5	30837	0005	October	112.80	\$44,632.00
6	04406	0113	October	5.40	\$2,214.00
7	04406	0189	October	0.00	\$0.00
8	04406	0191	October	0.00	\$0.00
9	04406	0200	October	0.80	\$232.00
10	04406	0205	October	22.90	\$6,970.50
11	04406	0222	October	121.50	\$50,228.00
12	04406	0223	October	0.00	\$0.00
13	04406	0227	October	0.00	\$0.00
14	04406	0228	October	0.00	\$0.00
15	04406	0229	October	0.00	\$0.00
16	04406	0232	October	0.00	\$0.00
17	04406	0238	October	45.40	\$15,149.00
Subtotal:				586.30	\$243,546.50
1	30837	0001	November	325.80	\$136,724.50
2	30837	0002	November	60.70	\$19,314.50
3	30837	0003	November	11.20	\$5,367.50
4	30837	0004	November	0.00	\$0.00

Legend	Client	Matter	Month	Hours	Fees
5	30837	0005	November	47.80	\$19,588.50
6	04406	0113	November	7.30	\$2,971.50
7	04406	0189	November	0.00	\$0.00
8	04406	0191	November	0.00	\$0.00
9	04406	0200	November	0.00	\$0.00
10	04406	0205	November	25.90	\$8,722.50
11	04406	0222	November	56.20	\$24,712.50
12	04406	0223	November	0.00	\$0.00
13	04406	0227	November	0.00	\$0.00
14	04406	0228	November	0.00	\$0.00
15	04406	0229	November	0.00	\$0.00
16	04406	0232	November	0.00	\$0.00
17	04406	0238	November	64.40	\$20,979.00
Subtotal:				599.30	\$238,380.50
1	30837	0001	December	169.30	\$70,332.00
2	30837	0002	December	57.60	\$18,215.00
3	30837	0003	December	6.60	\$3,001.00
4	30837	0004	December	0.00	\$0.00
5	30837	0005	December	48.20	\$19,669.50
6	04406	0113	December	39.50	\$16,195.00
7	04406	0189	December	0.00	\$0.00
8	04406	0191	December	0.80	\$352.00

Legend	Client	Matter	Month	Hours	Fees
9	04406	0200	December	0.00	\$0.00
10	04406	0205	December	8.20	\$2,665.00
11	04406	0222	December	19.00	\$8,397.50
12	04406	0223	December	0.00	\$0.00
13	04406	0227	December	0.00	\$0.00
14	04406	0228	December	0.00	\$0.00
15	04406	0229	December	0.00	\$0.00
16	04406	0232	December	0.00	\$0.00
17	04406	0238	December	22.40	\$7,424.00
18 ¹	03165	0073	December	9.40	\$3,394.00
Subtotal:				381.00	\$149,645.00
1	30837	0001	January	213.30	\$77,694.00
2	30837	0002	January	15.80	\$5,422.00
3	30837	0003	January	23.60	\$11,489.50
4	30837	0004	January	0.00	\$0.00
5	30837	0005	January	99.30	\$40,860.50
6	04406	0113	January	0.40	\$164.00
7	04406	0189	January	0.00	\$0.00
8	04406	0191	January	0.00	\$0.00
9	04406	0200	January	0.00	\$0.00

¹ This is the only invoice that McKenna has submitted for the Karim Alibhai matter regarding a loan default. See ¶ 26(11). This is the only invoice that will be submitted with respect to this matter.

Legend	Client	Matter	Month	Hours	Fees
10	04406	0205	January	56.30	\$17,655.50
11	04406	0222	January	44.50	\$19,051.00
12	04406	0223	January	0.00	\$0.00
13	04406	0227	January	0.00	\$0.00
14	04406	0228	January	0.00	\$0.00
15	04406	0229	January	0.00	\$0.00
16	04406	0232	January	0.00	\$0.00
17	04406	0238	January	29.10	\$9,140.50
Subtotal:				482.30	\$181,477.00
TOTAL:²				2,048.90	\$813,049.00

² The services that McKenna rendered to the debtors during the Fourth Interim Compensation Period incurred fees in the amount of \$813,049.00 for 2,048.90 hours of the time of professionals and paraprofessionals (not including discretionary reductions made by McKenna in the exercise of billing judgment). However, McKenna has calculated that its timekeepers billed 2,047.60 hours, and, given the timekeepers' billing rates, the amount of fees incurred was \$812,157.00. This is a discrepancy that McKenna has not been able to resolve and will continue to research.